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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE MAY 16 2006

Applicants:	Liu, <i>et al.</i>	Docket No.:	TSM03-0649
Serial No.:	10/775,290	Art Unit:	2818
Filed:	January 10, 2004	Examiner:	Calvin Lee
Title:	Spacer for a Split Gate Flash Memory Cell and a Memory Cell Employing the Same		

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT

Dear Sir:

This Amendment and Remarks are filed in response to Examiner's Restriction Requirement dated April 25, 2006 to elect a single disclosed species within Group A or Group B of claims. Applicants submit this Amendment to further define the claims which fall within the Group A category elected for further prosecution. An Election is filed contemporaneously herewith.

TSM03-0649

1